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2001 ROSS AVENUE DAULES, TEXAS 75259-2080 214153.6500 FAX 314.953.6503

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EXHIBIT B

September 25, 2000

BY FEDERAL EXPRESS

Mr. Ramanamurthy Dantu Cisco Systems, Inc. 1651 N. Glenville, Suite 216 Richardson, TX 75081 Terry 1. Stofford 214:153.6477 FAX: \$14.661.4477 terry: galford@bakerbotts.com

Re:

New U.S. Patent Application

Method And System For Providing Services For Wireless Data Calls

Your File No.: (IPM 3422); Our File No. 062891.0482

Dear Ram:

Enclosed are six (6) copies of a patent application for the above-referenced invention. This application incorporates your previous comments. Please neview the application to ensure that it fully and accurately describes and claims your invention has always, please call me if you have any questions.

Very truly yours,

BAKER BOTTS L.L.P.

Terry J. Stalford

TJS:zrw

Enclosures

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DAL01:555241.1

Exhibit B